D17

CLASSIFICATION

OF

EXPENDITURES FOR ROAD AND EQUIPMENT

FOR THE PURPOSES OF

RAILWAY STATISTICS

OTTAWA
GOVERNMENT PRINTING BUREAU
1918

3276

CLASSIFICATION

OF

EXPENDITURES FOR ROAD AND EQUIPMENT

FOR THE PURPOSES OF

RAILWAY STATISTICS

OTTAWA
GOVERNMENT PRINTING BUREAU
1913

3276

CONTENTS.

GENERAL ACCOUNT.

Account.	Page.
I. Road	3
II. Equipment	4
III. General Expenditures	4

PRIMARY ACCOUNTS.

I. Road—

1. Engineering	5
2. Right of Way and Station Grounds	5
3. Real Estate	6
4. Grading	6
5. Tunnels	6
6. Bridges, Trestles, and Culverts	7
7. Ties	7
8. Rails	7
9. Frog and Switches	8
10. Track Fastenings and other Material	8
11. Ballast	8
12. Track Laying and Surfacing	9
13. Roadway Tools	9
14. Fencing Right of Way	9
15. Crossings and Signs	9
16. Interlocking and Other Signal Apparatus	10
17. Telegraph and Telephone Lines	10
18. Station Buildings and Fixtures	10
19. General Office Buildings and Fixtures	10
20. Shops, Enginehouses, and Turntables	11
21. Shop Machinery and Tools	11
22. Water Stations	11
23. Fuel Stations	12
24. Grain Elevators	12
25. Storage Warehouses	12

00941321

Account	Page
I. Road—Concluded.	
26. Dock and Wharf Property	12
27. Electric Light Plants	13
28. Electric Power Plants	13
29. Electric Power Transmission	13
30. Gas Producing Plants	14
31. Miscellaneous Structures	14
32. Transportation of Men and Material	14
33. Rent of Equipment	14
34. Repairs of Equipment	15
35. Earnings and Operating Expenses during Construction	15
36. Cost of Road Purchased	15
II. Equipment—	
37. Steam Locomotives	15
38. Electric Locomotives	16
39. Passenger Train Cars	16
40. Freight Train Cars	16
41. Work Equipment	17
42. Floating Equipment	17
III. General Expenditures—	
43. Law Expenses	18
44. Stationery and Printing	18
45. Insurance	18
46. Taxes	18
47. Interest and Commissions	19
48. Other Expenditures	19

00949261

TEXT OF CLASSIFICATION OF EXPENDITURES FOR ROADS AND EQUIPMENT.

Special note covering all entries in the accounts included in this classification.—

Where the consideration in the transaction shown in any entry is anything other than money, the actual consideration must be shown in the entry, and actual cash value thereof shown in the values columns.

I. ROAD.

1. ENGINEERING.

To this account should be charged salaries and expenses of all engineers, assistants, and axemen; cost of teams for transportation of engineers and men to and from work, or upon trips of inspection of line of work, or incidental thereto; engineers' instruments, rods, chains, axes, hatchets, tapelines, keel or marking chalk, stakes, profiles and drawing paper, tracing lines on paper, cross-section paper, transit and level books, cross-section or topographical books, india ink and colours, drawing boards, stools, map cases, fuel, lights, camp equipage, and other analogous items.

NOTE.—When employees enumerated above are engaged in work not chargeable to construction their pay and expenses should be charged to the specific work on which engaged.

2. RIGHT OF WAY AND STATION GROUNDS.

To this account should be charged the cost of land acquired for roadbed (of necessary width conformable to depth and slopes of excavations and embankments, including borrow pits and waste banks adjoining right of way) and station and terminal grounds; also the cost of land purchased for ingress to or egress from station grounds; salaries and expenses of counsel, right-of-way agent, and engineers and assistants when specially engaged for such matters; cost of stakes used to denote right-of-way limits; expenses of appraisal, or of juries, commissioners, or arbitrators in condemnation cases; cost of removal of buildings (if upon right of way or station or terminal grounds, and not included in property purchased); commissions paid outside parties for purchase of properties for these purposes; cost of plats, abstracts, notarial fees, recording deeds, etc.; and payments for abutting damages.

NOTE.—The estimated saleable value of property not required in connection with the operation of the road after completion thereof, but acquired and charged to this account in connection with land needed for right of way and station grounds, should upon completion of the road, be credited to this account and charged to an appropriate property account. Where such property is sold upon or prior to the completion of the road the proceeds of sale thereof should be credited to this account.

3. REAL ESTATE.

To this account should be charged the cost of land acquired for use directly in connection with the operation of the road, but in excess of and in addition to that actually acquired for roadbed or station or terminal grounds, including all expenses incurred in connection with such acquisition as enumerated in account No. 2, "Right of Way and Station Grounds."

4. GRADING.

To this account should be charged the cost of grading roadbed, whether excavations or embankments; clearing and grubbing; dressing slopes of cuts and fills; reconstructing pikes or roads; ditching roadbed; berm ditches; cost of material taken from borrow pits, haul if allowed; amounts paid for privilege of making waste banks outside of company's right of way or station grounds; ditches for waterways not specially required by right-of-way agreements (where so required cost would be properly chargeable to account No. 2, "Right of Way and Station Grounds"). This account should include the cost of retaining walls and other masonry or riprap for the protection of embankments, cuts, and slopes; cribbing or bulkheading built to protect the tracks or embankments along the seashore or banks of lakes and streams, including the cost of any cribs, breakwaters, wing dams, or other devices constructed to change the direction of the current of a stream to prevent the washing of a bank; also freight or material, and transportation and subsistence of grading gangs.

If special grading outfits be bought by the railway company to be used in grading, the cost of such outfits when bought should be charged to this account. The proceeds from sale of these outfits if sold after completion of grading, should be credited to this account. If, however, the outfits be retained and used, this account should be credited with the inventory value thereof on the completion of grading, and account No. 41, "Work Equipment," charged therewith.

5. TUNNELS.

To this account should be charg ! the cost of tunneling, including such timber as may be used for centering, packing, etc.; cost of steel, stone, brick, cement, sand, lime, salt, piles, timber, spikes, nails, braces, concrete, etc., used in the construction or lining of tunnels; cost of labour preparing or securing them, transportation, scaffolding, cofferdams, and pneumatic cais-

sons; cost of soundings, and machinery, pumps, engines, etc., used for such work.

NOTE.—This account does not include cost of the track through the tunnel or of surfacing such track.

6. BRIDGES, TRESTLES, AND CULVERTS.

To this account should be charged the cost of bridges and trestles erected to carry tracks over streams, ravines, streets, or other railways and culverts, both substructure and superstructure, including transportation. This account should include cost of abutments, piers, supports, draw and pier protection; machinery to operate drawbridges; guard rails; masonry ends and wing walls for culverts; cost of inspection of bridge material either at shop or site of structure; cost of tests; cost of wing dams, cribs, or ice breakers for regulating the current of a stream or breaking up ice jams; also labour and material used in painting structure.

In case "false work" is furnished by the railway company for erection of bridge superstructure, the cost should be charged to this account, and when removed the value of the material removed should be credited to this account and charged to the account benefited.

7. TIES.

To this account should be charged the cost of cross, switch, bridge, and other ties and railway crossing timbers laid in the main track or tracks, sidings, spurs, and repair tracks; in tunnels, stations, shop and other yards; on wharves, piers, track scales, inclines, bridges, trestles, and culverts; to and from coal chutes, coal pockets, fuel and water stations, etc., excluding inclines of fuel stations, tracks in ballast pits, enginehouses, shops, and storehouses, and on transfer tables and turntables. To this account should be charged also the cost of transportation, inspection, handling (except final distribution), and any process of preservation.

NOTE.—See account No. 20, "Shops, Enginehouses and Turntables," and account No. 23, "Fuel Stations."

8. RAILS.

To this account should be charged the cost of rails laid in the main track or tracks, sidings, spurs, and repair tracks; in tunnels, stations, shops and other yards; on wharves, piers, track scales, inclines, bridges, trestles and culverts; to and from coal

chutes, coal pockets, fuel and water stations, etc., excluding inclines of fuel stations, tracks in ballast pits, enginehouses, shops and storehouses, and on transfer tables and turntables. To this account should be charged also the cost of transportation, inspection, and handling (except final distribution).

NOTE.—See account No. 20, "Shops, Enginehouses, and Turntables," and account No. 23, "Fuel Stations."

9. FROGS AND SWITCHES.

To this account should be charged the cost of frogs, switches, derails, switch lamps, switch locks, and other switch material, including switch stands (throw or lever), frog and switch guard rails, crossing frogs, bolts, etc., used in foundations or bases, and cost of transportation, inspection, and handling (except final distribution).

NOTE.—See account No. 20, "Shops, Enginehouses and Turntables," and account No. 23, "Fuel Stations."

10. TRACK FASTENINGS AND OTHER MATERIAL.

To this account should be charged the cost of spikes used for laying rails and of fish and tie plates, splice or angle bars, continuous rail joints, chairs, rail braces, bolts, nuts, nut locks or washers used in connection therewith; cost of guard rails on curves and in tunnels; cost of bumping posts; also the cost of transportation, inspection, and handling (except final distribution).

NOTE.—See account No. 20, "Shops, Enginehouses, and Turntables," and account No. 23, "Fuel Stations."

11. BALLAST.

To this account should be charged the cost of ballast, whether of broken stone, slag, gravel, or other material specially provided for this purpose; also the cost of loading, hauling, unloading alongside of track and of transportation.

If the stone or other ballast is produced by the builders of a railway there should be included in the cost thereof quarry and gravel rights, rails, ties, and other track material laid to and in quarries and gravel pits, together with the cost of labour employed in getting out and preparing the ballast. The saleable value of such quarries and gravel pits or of the rights therein upon the completion of construction should be credited to this account.

12. TRACK LAYING AND SURFACING.

To this account should be charged the cost of distributing, laying, spacing, and lining ties, cost of laying, spiking, and jointing rails, surfacing and lining track, including the adjustment of rails to proper elevation, and labour of placing frogs, switches, and bumping posts; cost of track tools, including shovels, picks, track jacks, crowbars, levers, spiking mauls, gauges, and wrenches; cost of spreading ballast and putting it under track; expenses of locomotives, cars, and crews distributing track material, and cost of transportation of men, tools, appliances, and outfits used on this work.

NOTE.—See account No. 20, "Shops, Enginehouses, and Turntables," and account No. 23, "Fuel Stations."

13. ROADWAY TOOLS.

To this account should be charged the cost of the first outfit of tools, including hand and push cars, velocipedes, speeders, etc., furnished section, bridge, carpenter, and other gangs properly to equip them to protect, maintain, and repair the property when it is opened for the handling of commercial traffic.

14. FENCING RIGHT OF WAY.

To this account should be charged the cost of material and labour used in constructing board, wire, rail, hedge, stone, or other fences along the right of way or limits of roadbed, including cattle guards and wing fences thereto, and transportation; but no charge should be made to this account for fences constructed around stock yards, fuel stations, station grounds, shops, and on other properties outside right of way, which should be charged to their appropriate accounts. (The cost of permanent or portable fences for protection of tracks from snow or sand should not be charged to this account, but to account No. 31, "Miscellaneous Structures.")

15. CROSSINGS AND SIGNS.

To this account should be charged the cost of labour and material used in constructing farm, country-road, or street crossings at grade, overhead bridges, undergrade crossings; all track signs, crossing gates, highway crossing alarms and watchhouses at crossings; and cost of transportation.

NOTE.—The cost of bridges or trestles carrying tracks over streets should not be charged to this account but to account No. 6, "Bridges, Trestles, and Culverts."

16. INTERLOCKING AND OTHER SIGNAL APPARATUS.

To this account should be charged the cost of interlocking and other signal apparatus complete, including apparatus for block signals of all classes, when built by contract. If built by the railway company, there should be charged to this account the cost of labour and material, including all levers, racks, wires, pulleys, semaphores, semaphore signals, ground signals, posts, materials in box troughs, and other fixtures; towers and foundations for same; signal bells, posts, power plants, batteries and wires, bonding rails, and other appliances incident thereto and all other work necessary to complete them; and cost of transportation.

17. TELEGRAPH AND TELEPHONE LINES.

To this account should be charged the cost of constructing telegraph and telephone lines, including conduits, poles, cables, wires, billets, insulators, instruments, and all other materials used; also labour employed in the construction work, cost of all tools used; and cost of transportation.

18. STATION BUILDINGS AND FIXTURES.

To this account should be charged the cost of material and labour expended on station buildings, including cost of transportation, station signs, platforms, sidewalks, excavations, foundations, drainage, water, gas, and sewer pipes and connections, steam-heating apparatus, stoves, electric light and power fixtures including wiring for same, grading and putting grounds in order after buildings have been finished; electric bells, elevators, and all other material, furniture, or fixtures used to complete the buildings; wells for water supply of stations; salaries and expenses of architects; also cost of fences, hedges, turnstiles, etc., around station grounds.

NOTE.—This account should not include the cost of similar buildings on docks, wharves, and piers, which should be charged to account No. 26, "Dock and Wharf Property."

19. GENERAL OFFICE BUILDING AND FIXTURES.

To this account should be charged the cost of buildings devoted to general office purposes, the cost of all fixtures thereto attached, and the cost of furniture for the equipment of such building.

NOTE.—If the land occupied by general office buildings is not a part of right of way and station grounds, its cost should be charged to account No. 3, "Real Estate."

20. SHOPS, ENGINEHOUSES, AND TURNTABLES.

To this account should be charged the cost of all buildings to be used as shops (including transfer tables), car sheds, or engine houses (including cinder and drop pits); turntables; plants for furnishing power or for heating and lighting the buildings; platforms, sidewalks, and outhouses in connection therewith; and oil houses, sand houses, storehouses for company's material, scrap bins, appurtenances, etc. This account should include amounts paid for shops, enginehouses, and turntables when erected under contract. If built by company, there should be charged to this account cost of labour and material; preparing grounds before and clearing up same after construction; foundations; painting; excavation for and lining of turntable pits, and of cinder or drop pits inside or outside of enginehouses; foundations for turn tables; loading, unloading, and placing turntables in position; levers, tractors, and stops for handling turntables; sewerage system; connections with water supply system; shop wells; architects' fees for drawing plans and supervision of construction; fences and hedges on and around shop grounds; and transportation and incidental expenditures. To this account should be charged the cost of tracks laid on transfer tables and turntables and those leading therefrom into shops and enginehouses; also the cost of all tracks laid in any of the buildings above described.

21. SHOP MACHINERY AND TOOLS.

To this account should be charged the cost of machinery and tools placed in shops or enginehouses, including foundations therefor; cost of transportation, loading, unloading, and placing machinery in position. This account includes the cost of stationary engines and boilers, motors, compressors, ash conveyors, shafting, belting, cranes, stationary and portable forges, lifting magnets, hydraulic, pneumatic, and electric tools and machines, and all other machinery and tools in shops and enginehouses, including the small hand tools necessary first to equip a shop.

22. WATER STATIONS.

To this account should be charged the cost of material and labour expended in the construction of water stations for the purpose of supplying locomotives with water, including cost of windmills, pumps, boilers, pumphouses, tanks, tubs, tank foundations, track tanks or troughs, stationary engines, and all fixtures and pipes, standpipes, or penstocks and connections; pipe lines, wells, dams, reservoirs, settling basins, water-purifying

plants, and cisterns; cost of transportation; also tools used in the work. This account should not include waterworks, wells, etc., exclusively for supply of shops, power plants, stations, hotels, tenements, or section houses, which should be charged to appropriate accounts.

23. FUEL STATIONS.

To this account should be charged the cost of material and labour expended in the construction of coal platforms, coal sheds, coal-pocket chutes, woodsheds and racks, fuel oil plants, and all machinery of appliances necessary to equip them for service. This account includes inclines of fuel stations and the cost of tracks laid thereon, tipple cars, buckets and cranes for handling, elevating machinery (including gasoline or other engines for operating), dumping machinery, all appliances for weighing coal in pockets and opening coal pockets, also cost of plants for handling ashes when to be operated in connection with fuel stations, cost of transportation, architects' fees, etc.

24. GRAIN ELEVATORS.

To this account should be charged the cost of grain elevators, including cost of foundations, conveyers, fixtures, and machinery; cost of transportation and other charges incident to construction. This account does not include the cost of small storage elevators at way stations, which are considered to be station buildings.

25. STORAGE WAREHOUSES.

To this account should be charged the cost of storage warehouses, including machinery and fixtures therein; cost of transportation and all other expenditures incident to construction.

NOTE.—The buildings herein referred to are not the ordinary freight warehouses or stations where freight is received for shipment, etc., but warehouses in which merchandise is stored, and which the railway company or others operate as storage warehouses.

26. DOCK AND WHARF PROPERTY.

To this account should be charged the cost of docks, wharves, ferry or other landings, and inclines to transfer steamers, including buildings, structures, coal and ore handling machinery thereon and other appurtenances, dredging of slips, piling, filling cribs, pile protection, building cofferdams, pumping or bailing water, masonry walls or filling, etc., cost of transportation and

all other expenditures incident to construction, except the cost of tracks.

(The cost of ground on which docks or wharves are built and of riparian or other water front rights in connection therewith should be charged to account No. 2, "Right of Way and Station Grounds.")

27. ELECTRIC LIGHT PLANTS.

To this account should be charged the cost of labour and material, including cost of transportation, used to put in operation either arc or incandescent lighting plants (when not in connection with station buildings or shop plants, and so covered by account No. 18, "Station Buildings and Fixtures, or No. 20, "Shops, Enginehouses, and Turntables"), such as dynamos, engines for running dynamos, wire constituting lines, glass globes, carbon or arc lights, carbonized filament in incandescent lights, poles, hangers for lights, insulators, and every expense incidental to the erection of the plant. When it is necessary to erect a building for an electric light plant, the entire cost thereof should be charged to this account.

28. ELECTRIC-POWER PLANTS.

To this account should be charged the cost of stations where electric power is generated for operation of trains and cars, whether operated by steam or by water power, including the cost of erection of power house and car sheds at power plant; flowage rights; all expenditures for labour and material, reservoirs, dams, penstocks, water wheels, or turbines; engines, boilers, and machinery, pumps, condensers, foundations and settings for steam plants; generators, foundations, settings, switch boards, and lighting apparatus for electric-power plants. (Cost of plants for furnishing power at shops should be charged to account No. 20, "Shops, Enginehouses, and Turntables.")

29. ELECTRIC-POWER TRANSMISSION.

To this account should be charged all expenditures for labour and material for transmission of electricity for power purposes, including span, guard, feed, and overhead trolley wires, poles, cross-arms, brackets, insulators, and connections; third rails, including braces, supports, and devices for insulating, covering, or protecting; bonding rails, including connecting plugs, insulating mats, plugs, or other devices; switch boards, switches, cut-outs,

transformers, etc. (not at power stations or substations); and any other expenditures incurred in connection with the building of lines for the transmission of electric power.

30. GAS PRODUCING PLANT.

To this account should be charged the cost of labour and material, including cost of transportation, used to put into operation a gas producing or compressing plant complete. When it is necessary to erect a building for a gas producing plant, the entire cost thereof should be charged to this account.

31. MISCELLANEOUS STRUCTURES.

To this account should be charged the cost of structures of every character, including cost of material, labour, transportation, and all incidental expenses connected therewith, which are permanent and enter into the cost of road, and which are not otherwise herein particularly referred to, and for which no account has been provided; the object being to designate one general classification, to which may be charged the cost of all minor structures, and in this way avoid increasing the number of primary accounts.

32. TRANSPORTATION OF MEN AND MATERIAL.

To this account should be charged the fares of labourers and freight charges on material, outfits, and supplies employed in construction work paid by the railway company and properly chargeable in expenditures for road, but which cannot be correctly charged under any other construction account. This account may include such items as fares of contractors, their walking bosses, paymasters, clerks, and storekeepers; of labour agents; of men hired by labour agencies and shipped out on the line who may be employed on any character of work; freight on powder, dynamite, and other explosives, hay, grain, groceries, and other supplies for contractors, stores to be sold to subcontractors, station men, labourers, and others; and other analogous items.

33. RENT OF EQUIPMENT.

To this account should be charged rent, either on the basis of per diem, mileage, or at fixed rates per month, of all equipment (the cost of which is not charged to the line under construction) used in construction of new lines.

34. REPAIRS OF EQUIPMENT.

To this account should be charged repairs and renewals of all equipment used in construction work, not otherwise provided for.

35. EARNINGS AND OPERATING EXPENSES DURING CONSTRUCTION.

To this account should be charged the cost of operating a piece of road while in charge of the construction department and before it is opened for commercial operation. It includes the cost of running construction, material, or other trains when the cost of operating such trains cannot properly be charged to any specific account. To this account should be credited amounts collected for rents of buildings and other properties and for the transportation of commercial freight or passengers on construction, material, or other trains.

36. COST OF ROAD PURCHASED.

To this account should be charged amounts paid for road purchased. In this connection attention is specially directed to the note at the beginning of this classification. Where payment is made by an issue of the company's securities or other commercial paper, the cash value thereof at the time of such payment should be charged.

When the purchase price paid includes equipment, in addition to the road, the equipment received should be appraised and the appraised value thereof should be charged to the appropriate equipment accounts, the difference between same and the total amount paid in cash, or the cash value of securities issued in payment, being charged to this account.

When contracts are entered into for the construction of a completed road for a fixed amount, whether payable in cash or in the company's securities, the amount paid in cash or the cash value of the securities issued in payment should be charged to this account. In case the contract amount includes equipment in addition to the road, the value of the equipment should be ascertained by appraisment and treated as above provided.

II. EQUIPMENT.

37. STEAM LOCOMOTIVES.

To this account should be charged the cost of steam locomotives and tenders, including all appurtenances, furniture, and

fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation and setting up after receipt from builders.

38. ELECTRIC LOCOMOTIVES.

To this account should be charged the cost of electric locomotives, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation and setting up after receipt from builders.

39. PASSENGER-TRAIN CARS.

To this account should be charged the cost of passenger-train cars of all classes, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation.

NOTE.—The following cars are classified as passenger-train cars:

Air-brake instruction.
Baggage.
Baggage—express.
Baggage—mail.
Baggage—mail—express.
Buffet.
Business.
Cafe.
Chair.
Colonist.
Combination passenger and baggage.
Dining.
Emigrant.
Express.
Library.
Mail.
Milk.
Observation.
Officers.
Parlor—baggage.
Parlor.
Passenger.
Passenger—baggage—mail.
Pay.
Postal.
Refrigerator — express.
Smoking.
Street.
Tourist.

40. FREIGHT-TRAIN CARS.

To this account should be charged the cost of freight-train cars of all classes, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation.

NOTE.—The following cars are classified as freight-train cars:

Beer.
Box.
Cabin.
Caboose.
Charcoal.
Coke.
Dump (commercial), coal or stone).
Flat.
Fruit.
Furniture.
Gondola.
Gondola—hopper.
Gondola—long.
Gun trucks.
Hay.
Lime.
Logging
Oil tank.
Ore.
Platform.
Poling.
Poultry.
Produce.
Rack.
Refrigerator.
Stock.
Tank and water (when used as commercial cars).

41. WORK EQUIPMENT.

To this account should be charged the cost of all work equipment, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation.

If special grading outfits be bought by the railway company to be used in grading, the cost of such outfits when bought should be charged to account No. 4, "Grading." The proceeds from sale of these outfits, if sold after completion of grading, should be credited to that account. If, however, the outfit be retained and used, account No. 4, "Grading," should be credited with the inventory value thereof on the completion of grading, and the account should be charged therewith.

NOTE.—The following equipment is classified as work equipment:

Ballast.
Ballast unloader cars.
Boarding.
Bridge.
Camp.
Cinder.
Concrete mixer.
Derrick.
Dirt spreader.
Ditching.
Dump.
Dynamometer.
Grading.
Gravel.
Indicator.
Locomotive tanks, used permanently as water cars.
Outfit.
Painters.
Pile drivers.
Rail saw.
Salt.
Sanding.
Scale test.
Snow dozer.
Snow drags.
Snow plows (not attached to locomotives, but moved by them).
Sprinkling.
Steam Shovels.
Steam wrecking derricks.
Supply.
Sweeper.
Tool.
Tool and block.
Water.
Weed burner.
Wrecking.

42. FLOATING EQUIPMENT.

To this account should be charged the cost of marine or floating equipment of all kinds, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops or yards, including cost of transportation.

NOTE.—The following equipment is classified as floating equipment:

Barges.
Canal boats.
Car and other floats.
Dredges.
Ferryboats.
Lighters.
Power launches.
Power lighters.
Scows.
Steamboats.
Steamships.
Transfer boats.
Tugboats.

III. GENERAL EXPENDITURES.

43. LAW EXPENSES.

To this account should be charged expenditures of the following nature, incurred during the progress of the construction of a road, namely, the pay and expenses of all counsel, solicitors, and attorneys, their clerks and attendants and expenses of their offices; law books, printing briefs, legal forms, testimony, reports, etc.; fees and retainers for services of attorneys not regular employees of the company; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees, notarial fees, and witness fees; and expenses connected with taking depositions; also all legal and court expenses.

When any of the expenses above enumerated can be charged directly to the account for which incurred, they should be so charged and not to this account.

(Expenses in connection with condemnation of right of way or station and other grounds should be charged to account No. 2, "Right of Way and Station Grounds," or account No. 3, "Real Estate."

44. STATIONERY AND PRINTING.

To this account should be charged cost of stationery, stationery supplies, postage, and printing blank books and forms used by all classes of employees in the prosecution of construction work not otherwise provided for.

45. INSURANCE.

To this account should be charged insurance premiums paid on property of the line under construction and before the road is open for operation.

NOTE.—Where insured property is damaged or destroyed, the account to which property was charged should be credited with the amount of insurance recovered in respect thereof.

46. TAXES.

To this account should be charged provincial, county, township, city, school, road, and all other taxes and assessments levied and paid on property belonging to the company, while under construction and before the road is opened for commercial operation, except special taxes assessed for street and other im-

provements, such as grading, sewering, curbing, guttering, paving, sidewalks, etc., which should be charged to the account to which the property affected was charged.

47. INTEREST AND COMMISSIONS.

To this account should be charged cash commissions and the actual cash value of other commissions on securities sold; interest, cash commissions, and the actual cash value of the other commissions on loans effected and on notes issued for money borrowed for construction purposes or for purchase of equipment; interest on overdue payments to contractors or other creditors; and interest, cash commissions, and the actual cash value of other commissions and exchange on other commercial paper issued for similar purposes. Interest on bonds and other securities, including equipment bonds or car trust notes, paid or accrued during construction and before line is open for operation, is chargeable to this account. To this account should be credited all interest received on moneys acquired for purposes of purchase or construction of road or equipment.

48. OTHER EXPENDITURES.

To this account should be charged organization expenses, including the payment of all necessary fees; the cost of printing certificates of stock and bonds, with payments to trustees and expenses incurred in the disposal of securities; salaries and expenses of executive and general officers of a road under construction; clerks in general offices engaged on construction accounts of work; rent and repair of general offices when rented, with the furniture and office expenses; also all items of a special and incidental nature which cannot properly be charged to any other account in this classification.

J. L. PAYNE,
Comptroller of Statistics.